

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13-1001.

(a) A person who is required to file an admissions and amusement tax return and who willfully fails to file the return as required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who is required to file a boxing and wrestling tax return and who willfully fails to file the return as required under Title 6 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(c) A person who is required to file a financial institution tax return and who willfully fails to file the return as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(d) A person who is required to file an income tax return and who willfully fails to file the return as required under Title 10 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

(e) A person, including any officer of a corporation, who is required to file a sales and use tax return and who willfully fails to file the return as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

(f) A person who is required to file a public service company franchise tax return and who willfully fails to file the return as required under Title 8 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

[\[Previous\]](#)[\[Next\]](#)